

2004

FR 900M

Employer's Withholding Tax Booklet

Monthly Returns and Annual Reconciliation

Secure - Accurate - Convenient ...

File Electronically Today! www.cfo.dc.gov/etsc



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IMPORTANT

- We encourage you to file and pay electronically. See our web site, www.cfo.dc.gov for details. Payments may also be made at any Wachovia Bank (formerly First Union) in DC.
- Enter whole dollar amounts do not use cents. Round all cents to the nearest dollars.
- If you complete a paper return, mail it and your payment using the address labels in the back of this booklet or mail to: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.
- Mail the Annual Reconciliation and Report FR-900B and any payment to the Office of Tax and Revenue, 6th Floor, 941 North Capitol St NE, Washington DC 20002-4265.
- You must include your Federal Employer Identification Number (FEIN) on all W-2 forms issued to employees from whom you withheld DC taxes.
- Make the check or money order payable to the DC Treasurer. Write your FEIN, FR-900M or FR-900B and the tax period on your payment.
- RETURNS AND THE ANNUAL RECONCILIATION AND REPORT MUST BE FILED EVEN IF NO TAXES WERE WITHHELD OR ARE DUE.

FILING PERIOD AND DUE DATES

The FR-900M return is due by the 20th day of the month following the month being reported. For example, the January 2004 return is due February 20, 2004.

WHO MUST FILE

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability exceeds \$25,000, you must file electronically. See www.cfo.dc.gov

NOTE: If your withholding amount is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing requirement from monthly to annual.

FORMS

This booklet has all the forms and instructions you will need file your returns. It is mailed to each registered taxpayer. You are responsible for filing and paying taxes on time whether or not you receive the forms.

PAYMENTS

Write your FEIN, FR-900M, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792. You can also pay electronically, see www.cfo.dc.gov. You may also pay at any DC branch of the Wachovia Bank (formerly First Union Bank).

DISHONORED CHECKS

You will be charged \$65 for any check returned to us.

SUBMISSION OF FORMS W-2s

You must send copies of every Form W-2 you issued showing your FEIN and the amount of DC income tax withheld each year. Send your Forms W-2 attached to your FR-900B. You may submit a magnetic tape or ADP printout in lieu of Forms W-2. The FEIN must be entered on each Form W-2 issued to DC resident employees.

Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, ISA, 941 North Capitol St NE FL 3, Washington DC 20002-4234. If the number of W-2s is large, you may package them in convenient sizes. If you do so:

• Number the packages consecutively.

- Write the employer's name, address, and FEIN on each package.
- Mail the forms W-2 separately from the Form FR-900B (Annual Reconciliation and Report) and write the number of packages containing forms W-2 on a cover sheet with the employer's name.
- Send the payment of any tax owed with the FR-900B. Attach a brief statement that the forms W-2 are being mailed in separate packages.

PENALTY AND INTEREST CHARGES

OTR will charge:

• a penalty of 5 percent per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25 percent of the tax due.

 a 20 percent penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.

CRIMINAL PENALTIES

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act and you:

interest of 10 percent per year, compounded daily on a late payment.

- fail to file the return or report timely. If you are convicted, you will be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each failure or neglect; or
- willfully fail to file the return or report timely. If you are convicted, you will be fined not more than \$5,000 or imprisoned for not more than one year, or both.

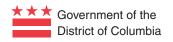
- Willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay a tax. You are subject to other penalties (see DC Code §47-4101 and 4102).
- These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other applicable penalties in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed to DC.

FAILURE TO WITHHOLD OR PAY TAX

An employer who fails to withhold or pay over to DC withholding taxes, is personally liable for the tax.

FORM FR-900B — ANNUAL RECONCILIATION AND REPORT Instructions

- Line 1 Enter your total DC income tax withheld during 2004 as shown on the Withholding Statements (W-2s). If you were not required to withhold, leave blank.
- **Line 2** Enter your total DC income tax withheld and paid to the DC during the reporting period.
- Line 3 If Line 1 is more than Line 2, enter the difference on Line 3.
- **Line 4** If you do not pay your tax due (Line 3), or do not file your return timely, calculate the penalty. The penalty is 5 percent per month, or fraction of a month, of the tax due. The penalty may not exceed an amount equal to 25 percent of the tax due.
- **Line 5** Calculate the interest at the rate of 10 percent per year, compounded daily on the tax and penalty due.
- **NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- **Line 6** Add Lines 3-5 and enter the total.
- **Line 7** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.



CHANGE OF ADDRESS/CONTACT PERSON

If you have moved or changed the person to contact, please complete this form and mail it to: Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470.

Taxpayer Identification Number Fill in if FEIN Fill in if SSN	Business name
Previous Mailing Address	New mailing address
Previous Business Address	New business address
Contact person and phone number	Date moved

For all other changes, call Customer Service Administration (202) 727-4829.

DCW006M/4

Government of the District of Columbia

FINAL REPORT

FR-900W1
EMPLOYER WITHHOLDING TAX

Complete this form if your business is sold, closed, or discontinued.

Fill in if FEIN Fill in if SSN Business name and address		Mail to:	Office of Tax and Revenue PO Box 470 Washington DC 20044-0470
If business was sold, state purchaser's name, address and date of sale:	If business was		continued:
Name Address	Reason		
Date of Sale			
Contact person's name, title and address			
	Phone Number		

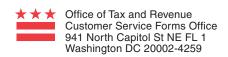
REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this form and send it to the address shown to the right.

Withholding Tax Forms	Number Needed
FORM D-4 Employee's Withholding Allowance Certificate	
FORM D-4A Certificate of Non-Residence in the District of Columbia	

NOTE:

DC Forms D-2 are NO LONGER ISSUED. Use federal Forms W-2.



PRINT YOUR NAME AND MAILING ADDRESS BELOW

Business Name		
Trade name		
Business address (Mailing Address)		
City	State	Zip code

Government of the District of Columbia	FR-900M Em Tax — Month	ployer Withholdin	g 		
Federal Employer Identification	Number (FEIN) Tax period ending	(MM/DD/YYYY)		4 9 0 0 0	3 1 0 0 0 0
Business name					USE ONLY
Mailing address line 1	Fill in the oval if this is your first your address changed from you		nt ID		Due Date
Mallian address Page 0				DOL	LARS ONLY
Mailing address line 2			3. Tax due		.00
City	State Zip cod	de	4. Penalty		•00
DC income tax withheld this month		.00	5. Interest		.00
Adjustment for this year Fill in if minus	\$ DOLLARS O	•00	6. Total due		.00

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_	
Taxpaver	name

FEIN



PLEASE SIGN HERE	Under penalties of law, I declare that to the best on all the information available to the preparer. Taxpayer's signature	of my knowledge, this return is correct. Declar	ration of paid preparer is based Date
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) Firm name		Date
	Firm address		

Telephone number of person to contact

Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN, "FR-900M" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.



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2004 FR-900B Employer Withholding Tax — Annual Reconciliation and Report



Federal Employer Identific	cation Number	TAX YEAR ENDING			0 4 9		1 0 0 0 0	
Business name				Account ID				
	E	1.6.11					Due Date	
Mailing address line 1		e oval if this is your first re is different from your last				DC	DLLARS ONLY	
	444.000	io amorone nom your lace		 Additional Ta (if Line 1 is mo 	x Due ore than Line 2)			.00
Mailing address line 2				4. Penalty				.00
City		State Zip code		5. Interest				.00
DC income tax withheld			00	6. Total Due				.00
this year per W-2s 2. Total withholding tax			•00	7. Overpayment (if Line 1 is les				•00
paid to DC this year on Forms FR-900M	2004 ED-000B P1	DOLLARS ONLY	•00		eparately from your		return is due January 31, 2	2005

or within thirty (30) days of your final payroll.

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Taxpayer name



FEIN

Under penalties of law, I declare that to the best of my knowledge, this return is correct. Declaration of paid preparer is based on all the information available to the preparer. **PLEASE** SIGN HERE Taxpayer's signature Title Date Preparer's signature (if other than taxpayer) Date PAID PREPARER **ONLY** Firm name Firm address

Telephone number of person to contact

Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900B" and tax year on your payment.

Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE, 6th FI, Washington DC 20002-4265.

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FR-900B PAGE 3 Attach to and mail with pages 1 and 2

Taxpayer name

FEIN



		Employer's DC	withholding tax recor	nciliation		
	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total fo	r the year					

Explanation

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OFFICE OF TAX AND REVENUE PO BOX 7792 WASHINGTON DC 20044-7792 OFFICE OF TAX AND REVENUE PO BOX 7792 WASHINGTON DC 20044-7792 Infillimiliminininilimilimilimininilili OFFICE OF TAX AND REVENUE PO BOX 7792 WASHINGTON DC 20044-7792

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OFFICE OF TAX AND REVENUE PO BOX 7792 WASHINGTON DC 20044-7792

EMPLOYER'S MONTHLY WITHHOLDING RECORD

MONTH	DC PAYROLL TAX WITHHELD	х мітннегр	DATE PAID
NAU			
FEB			
MAR			
APR			
MAY			
JUNE			
JULY			
AUG			
SEPT			
ОСТ			
NOV			
DEC			
	RECONCILIATION	IATION	
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s	Difference (Block a minus Block b)